
Draft Regulations

Draft Regulation

Professional Code
(chapter C-26)

Chartered professional accountants — Code of ethics — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Code of ethics of chartered professional accountants, adopted by the board of directors of the Ordre des comptables professionnels agréés du Québec and appearing below, may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to comply with the independency standards provided for in Rule 204 of the Code of ethics of CPA adopted on 20 June 2016.

The draft Regulation has no impact on the public and on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Christiane Brizard, secretary and vice-president, Legal Affairs, Ordre des comptables professionnels agréés du Québec, 5, place Ville-Marie, bureau 800, Montréal (Québec) H3B 2G2; telephone: 514 288-3256 or 1 800 363-4688; fax: 514 843-8375; email: cbrizard@cpaquebec.ca

Any person wishing to comment on the matter is requested to submit written comments within the 45-day period to Jean Paul Dutrisac, Chair of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister of Justice and may also be sent to the professional order that made the Regulation, as well as to interested persons, departments and bodies.

JEAN PAUL DUTRISAC,
*Chair of the Office des
professions du Québec*

Regulation to amend the Code of ethics of chartered professional accountants

Professional Code
(chapter C-26, s. 87)

1. Section 36.4 of the Code of ethics of chartered professional accountants (chapter C-48.1, r. 6) is amended by replacing the first sentence of the second paragraph with the following:

“The member shall comply with the independence standards provided for in Rule 204 of the CPA Code of Professional Conduct adopted on 20 June 2016 by the Public Trust Committee of CPA Canada and any subsequent amendments thereto.”

2. This Regulation shall come into force on the fifteenth day following its publication in the *Gazette officielle du Québec*.

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